**PATENT** 

## IN THE UNITED MOSTES PATENT AND TRADEMARK OFFICE

| In re applicati            | on of:               | )                        |   |
|----------------------------|----------------------|--------------------------|---|
|                            |                      | ) Docket No. MIPFP080    |   |
| Toshihiro SHIMA et al.     |                      | )                        |   |
|                            |                      | ) Examiner: A. Nguyen    |   |
| Application No. 10/789,416 |                      | )                        |   |
|                            |                      | ) Group Art Unit: 2625   |   |
| Filed: Februa              | ry 26, 2004          | )                        |   |
|                            |                      | ) Date: February 4, 2008 | , |
| For: DEVI                  | CE ACCOUNTING SYSTEM | )                        |   |
|                            |                      | ) Confirmation No. 5260  |   |

**CERTIFICATE OF MAILING** 

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on February 4, 2008.

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ned: Diane Schwanbeck

## **ELECTION OF SPECIES FOR PROSECUTION ON THE MERITS**

Commissioner for Patents Alexandria, VA 22313-1450

Dear Sir:

Applicants submit this paper in response to the Office Action dated January 2, 2008 (Applicants note that the deadline of February 2, 2008 fell on a Saturday). In response to the election of species requirement, Applicants hereby elect Species IV for prosecution on the merits, and submit that at least claims 28-30 read on the elected species. Applicants' election is made with traverse for the reasons set forth in the following discussion.

Applicants respectfully traverse the election of species of requirement on the ground that the there is no examination and search burden involved in examining certain additional claims at the same time that claims 28-30 are examined. First, claims 16-27 should be examined at the same time claims 28-30 are examined because both groups of claims are directed toward similar subject matter, i.e., subject matter that is patentably indistinct. For example, independent claims 16 and 28 define similar subject matter, claims 19 and 29 define similar subject matter, and claims 18 and 30 define similar subject matter.